--- 2/13 on 1/6th Pound - the Budget of 1940 overprint - 255 x 15 mm. ---

The catalogue lists this 2/13th pound overprint on the 1/6th pound Series "C" fine roulette strip as follows:

RP-1028 - 2/13 plus TWO THIRTEENTHS / **LB.** TOBACCO on the *control-free*, 1/6th pound strip **RP-921**.

All of the companies did not increase their package size from 1/7th pound to 1/6th pound in response to the June 1940 Budget, and at least "Rock City Tobacco" and "Lemesurier Tobacco", both of Quebec City, maintaining their pre-Budget price, decreased their package size to 2/13th pound. This size was probably intended for sale in Quebec where a 10% tobacco tax had been imposed on July 1st 1940.

The 2/13th pound experiment was short-lived, and the size was soon abandoned in favour of the larger 1/6th pound package being marketed at the higher price by "Macdonald Tobacco" and by "Imperial Tobacco".

As a *provisional* for 2/13th pound use, BABN overprinted *control-free* sheets of the *fine roulette* **RP-921** in dark blue ink with a central 7½ mm. Roman **2/13**, a 2 mm. Gothic **2/13** fraction on the left end, and a two-line 2 and 2 ½ mm. Gothic inscription TWO THIRTEENTHS / **LB.** TOBACCO in the control panel, plus the six vertical *killer bars* |||||| at the ends as **RP-1028**.

RP-1028 - 2/13 plus TWO THIRTEENTHS / **LB.** TOBACCO on the fine roulette, *control-free* 1/6th pound strip,
Roller cancelled 3-13-D by "Lemesurier Tobacco", Quebec City - scanned at 67% scale

No controls	10/40	RP-1028	**2/13** on 1/6th pound, fine roulette, mimeographed 6 . . 13D / 04D1
No controls★		RP-1028	**2/13** on 1/6th pound, fine roulette, roller coded 3 - 13 - D

The Rock City 6 . . 13D red mimeographed cancellation 6 . . 13D / 04D1 reads with the year in reverse numbering - 04 for 1940 - D for the 4th quarter - 1 for the first month of that quarter - or October 1940.

NOTE: It is easy to become confused about the relative size of a fractional denomination strip. Is **2/13** bigger or smaller than **1/6**? Answer: Just double the 1/6 to 2/12 and it becomes apparent that 1/6 (or 2/12) is bigger than 2/13. Again, is **1/17** bigger or smaller than **2/35**? Well, 1/17 (or 2/34) is bigger than 2/35.

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 2-13 pound - 255 mm],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
August 18th 2013 - JBH